

FISCAL AND PROCUREMENT ON-SITE MONITORING GUIDE

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BACKGROUND AND INSTRUCTIONS

The purpose of the Fiscal and Procurement On-Site Monitoring Guide (Guide) is to provide the monitor with information needed to conduct an on-site review of the San Diego Workforce Partnership, (Workforce Partnership) subrecipients fiscal and procurement operations. The Guide should facilitate a more efficient review.

The subrecipient staff responsible for completing the Guide may contact the monitor or his/her supervisor for clarification, if needed. In addition, please ensure that the individual(s) who complete the Guide list his/her name, telephone number, position/title, and date below.

This Guide is set up for completion in 'form' style. Fields indicate where to input your answers, either "click here to enter text" or "Select Item". In addition, check boxes are included in tables for ease of use.

Additionally, the table of contents page allows for navigation to a specific section in the document by holding the "CTRL" button and clicking on the section hyperlink in the table.

SUBRECIPIENT INFORMATION

Subrecipient: Click or tap here to enter text.

Executive Director/Administrator (Addressee): Click or tap here to enter text.

Contract Number(s): Click or tap here to enter text.

Contract Amount: Click or tap here to enter text.

Program Year(s): Click or tap here to enter text.

Review Dates: Click or tap here to enter text.

Fiscal Contact Person: Click or tap here to enter text.

Phone: Click or tap here to enter text.

Procurement Contact Person Click or tap here to enter text.

Phone: Click or tap here to enter text.

Guide (Fiscal) Completed By: Click or tap here to enter text.

Phone: Click or tap here to enter text.

Guide (Procurement) Completed By: Click or tap here to enter text.

Phone: Click or tap here to enter text.

FISCAL – SECTION 1

EXPENDITURE REPORTING

- 1) Please describe the Subrecipient's accounting method or system (software) used to track its WIOA expenditures. Click or tap here to enter text.
 - a. How does the Subrecipient use accounting records to arrive at the expenditure amounts reported in the invoice? Click or tap here to enter text.
- 2) Is the Subrecipient reporting accruals separately from cash expenditure? Click or tap here to enter text.
 - a. If no, please explain why not. Click or tap here to enter text.
 - b. If yes, what types of costs make up Subrecipient accruals (e.g., rent, salaries, contracts, etc.)? Click or tap here to enter text.
- 3) Does the Subrecipient require its Subrecipient(s) to report on an accrual basis? Click or tap here to enter text.
 - a. If no, how does the Subrecipient capture its Subrecipient accruals? Click or tap here to enter text.
 - b. If yes, what methodology is used to report Subrecipient accruals? Click or tap here to enter text.
 - c. What documentation do Subrecipient(s) provide to substantiate reported accruals? Click or tap here to enter text.
- 4) If applicable, please specify what types of costs are included in Subrecipient's support and program accruals. Click or tap here to enter text.
- 5) Does the Subrecipient generate program income? Click or tap here to enter text.
 - a. If yes, what constitutes the program income (e.g., interest, facility rental, service fees, etc.)? Click or tap here to enter text.
- 6) Is the program income generated from WIOA funds spent prior to requesting additional funds? Click or tap here to enter text.
 - a) If no, please explain. Click or tap here to enter text.
- 7) Does the Subrecipient have Subrecipients that generate program income? Click or tap here to enter text.
 - a) If yes,
 - i) How is the program income tracked? Click or tap here to enter text.
 - ii) Is the program income generated from WIOA funds spent prior to requesting additional WIOA funds? Click or tap here to enter text.
 - (1) If the funds are not spent prior to requesting additional WIOA funds, please explain why not? Click or tap here to enter text.

References:

20 CFR 683.100; 20 CFR 683.220; 20 CFR 683.295; and 20 CFR 683.300

2 CFR 200.300

WSD15-23 Transfer of Funds for Adult and Dislocated Worker Programs; WSD15-25 Program Income; WSD16-13 Quarterly and Monthly Financial Reporting Requirements

WIOA Section 181 and 185

PROGRAM AND SUPPORT COSTS

- 1) Does the Subrecipient report support costs on its invoice to the (Workforce Partnership)? Click or tap here to enter text.
 - a) If yes, please explain (include types of activities reported as support). Click or tap here to enter text.
 - b) If no, please explain why your organization does not have support costs to report. Click or tap here to enter text.

- 2) Does the Subrecipient report support costs from its Board? Click or tap here to enter text.
 - a) If yes, please explain (include types of activities reported as support). Click or tap here to enter text.
 - b) If no, please explain why the Board does not have support costs to report. Click or tap here to enter text.

- 3) Does the Subrecipient have subcontractors who perform solely support functions (e.g., payroll services)? Click or tap here to enter text.
 - a) If no, skip question 4.
 - b) If yes, please explain why the Board does not have support costs to report. Click or tap here to enter text.

- 4) Does the subrecipient report costs from subcontractors who perform solely support function as support costs? Click or tap here to enter text.
 - a) If no, please explain why the subcontractor does not have support costs to report. Click or tap here to enter text.

- 5) Has the subrecipient incurred or plan to incur any of the item of cost listed below:

	Yes	No
a. Advertising and public relation cost necessary to meet the requirements of the federal award.	<input type="checkbox"/>	<input type="checkbox"/>
a. Advisory Councils	<input type="checkbox"/>	<input type="checkbox"/>
b. Fundraising cost for the purposes of meeting program objectives of the federal award.	<input type="checkbox"/>	<input type="checkbox"/>
c. Cost of goods and services for personal use associated with employee relocation expenses.	<input type="checkbox"/>	<input type="checkbox"/>
d. Dependent care associated with travel to and from conferences.	<input type="checkbox"/>	<input type="checkbox"/>

References:

20 CFR 683.205; 20 CFR 683.215; 20 CFR 683.245
 2 CFR 200.421 (b); 2 CFR 200.422 (a); 2 CFR 200.455 (b); 2 CFR 200.474(c)(1)

TRAINING EXPENDITURE/WORK EXPERIENCE REQUIREMENTS

Applicable to ADULT Subrecipients only:

- 1) For supportive services,
 - a) How does the Subrecipient ensure that supportive services (or any other non-training expenditure incurred during a participant's training activity) are not counted toward the maximum training expenditure requirements. Click or tap here to enter text.
 - b) How does the Subrecipient ensure that other non-WIOA resources are not available prior to paying for supportive services? Click or tap here to enter text.
- 2) If the Subrecipient will use leveraged resources to meet a portion of their minimum training services expenditure requirement, what types of records are maintained to support the leveraged resources claimed? Click or tap here to enter text.

Applicable to YOUTH Subrecipients only:

- 1) How does the Subrecipient track work experience in their accounting system? Click or tap here to enter text.
- 2) How does the Subrecipient ensure that other non-WIOA resources are not available prior to paying for supportive services? Click or tap here to enter text.

References:

WIOA Section 134(c)(3)(F); WIOA Section 134(c)(3)(G)
California Unemployment Insurance Code 14211
WSD14-1 WIA Training Expenditure Requirements
WSD16-1 WIOA Youth Program Requirements
WSD16-13 Quarterly and Monthly Financial Reporting Requirements

SALARY AND BONUS LIMITATIONS

- 1) Does the salary plus bonus (including car allowances, expense accounts, and any other cash benefits not included in the salary reported of any WIOA executive exceed the \$187,000 limit established for 2017 under Public Law 109-234? Click or tap here to enter text.
 - a) If yes, please identify the WIOA executive(s) and the amount(s) exceeded: Click or tap here to enter text.
 - b) If yes, what actions has the Subrecipient taken to address the excess? Click or tap here to enter text.
 - c) How will the Subrecipient ensure that the salary and bonus (including car allowances, expense accounts, and any other cash benefit not included in the salary reported) of each WIOA executive does not exceed the limit established for 2017 under Public Law 109-234? Click or tap here to enter text.

References:

20 CFR 683.290

TEGL 05-06 Implementing the Salary and Bonus Limitations in Public Law 109-234

U.S. Office of Personnel Management Executive Table

WSD17-02 Salary and Bonus Limitations for 2017

CASH MANAGEMENT AND INTEREST INCOME

- 1) Describe the Subrecipient's cash management methodology (e.g., reimbursement, forecasting, just-in-time, etc.)?
Click or tap here to enter text.
 - a) If the Subrecipient operates on a cash reimbursement method, identify the source of funds used in lieu of WIOA funds to initially pay for WIOA costs.
Click or tap here to enter text.
- 2) Describe the source documents and process used by the Subrecipient to substantiate invoices.
Click or tap here to enter text.
- 3) Describe the source documents and process used by the Subrecipient to substantiate Subrecipient invoices. Please include how the Subrecipient ensures that Subrecipient invoices are made by authorized representatives and in accordance with the scope and budget of the contract.
Click or tap here to enter text.
- 4) Does the Subrecipient maintain WIOA funds in interest bearing accounts? Click or tap here to enter text.
 - a) If no, please explain:
Click or tap here to enter text.
- 5) Does the Subrecipient require its Subrecipients to maintain funds in interest bearing accounts?
Click or tap here to enter text.
- 6) Is interest income earned on WIOA funds reported to the State as program income? Click or tap here to enter text.
 - a) If no, please explain:
Click or tap here to enter text.

References:

2 CFR 200.302 (4); 2 CFR 200.303 (a)(b); 2 CFR 200.305 (b)(1) & (9)
WSD 16-13 Quarterly and Monthly Financial Reporting Requirements
DOL Financial Management TAG Part II, Chapter II-6

COMPETENCY ATTAINMENT

- 1) Does your organization have written instructions for an internal control system to ensure appropriateness of the training provided to the participant and validity of the placement of the participant? Click or tap here to enter text.
- 2) Has each staff member received a copy of the above written control system? Click or tap here to enter text.
- 3) Has your organization designated a responsible official for implementation of the above control system? Click or tap here to enter text.
- 4) For invoice validation purposes, does your organization's control system keep track of and document:
 - a) TEGL 05-06 Implementing the Salary and Bonus Limitations in Public Law 109-234 requirements? Click or tap here to enter text.
 - b) The termination of each participant, including detailed certification by the employer if the participant is placed? Click or tap here to enter text.

FINANCIAL MANAGEMENT I

- 1) Does your organization have written accounting procedures? Click or tap here to enter text.
- 2) Does your organization's accounting system provide that all transactions be:
 - a) Supported by written documentation? Click or tap here to enter text.
 - b) Reviewed and approved by an appropriate level of management other than the originator? Click or tap here to enter text.
- 3) Does your accounting system provide a mechanism for:
 - a) Reporting revenues and expenditures in accordance with Generally Accepted Accounting Principles (GAAP)? Click or tap here to enter text.
 - b) Reporting revenues and expenditures on accrual basis? Click or tap here to enter text.
 - c) Grant requirements and provisions? Click or tap here to enter text.
- 4) Does your accounting system provide for the identification of revenues and expenses of WIOA funds separately from other programs? Click or tap here to enter text.
- 5) Does your accounting system have the ability to provide an audit trail between support documentation and the finance reports and to provide separate report(s) for cash need/advance(s)? Click or tap here to enter text.
- 6) Are there written procedures governing the maintenance and retention of records? Click or tap here to enter text.
- 7) Are accounting records retained in a retrievable manner? Click or tap here to enter text.
- 8) Are accounting duties separated so that no one individual has complete authority over an entire financial transaction? Click or tap here to enter text.
- 9) Has your organization been audited within the past two years? If yes, when?
 - a) What were the last two fiscal years being audited? Click or tap here to enter text.
 - b) Are there any findings? Click or tap here to enter text.
 - c) Have the findings been resolved? Click or tap here to enter text.
 - d) Has a copy of your latest audit been provided to Workforce Partnership within the required time limits? Click or tap here to enter text.
- 10) Does your organization have any Workforce Partnership-funded Subrecipient(s)? Click or tap here to enter text.

If "Yes",

- a) Is each of the Subrecipient approved by Workforce Partnership? Click or tap here to enter text.
- b) Have the Federal guidelines as outlined in Section 29 of the contract general provisions been followed during the Subrecipient selection process? Click or tap here to enter text.
- c) Does your organization have a system to oversee/monitor your Subrecipient(s) programmatically and fiscally? Click or tap here to enter text.

11) Are responsible officials of your organization who are handling funds received or disbursements made covered by fidelity bonds? Is Workforce Partnership named as an additional insured? Click or tap here to enter text.

Please provide copies of insurance policies.

12) Does your organization have the required amount of casualty and liability insurance, including sexual misconduct insurance, if a youth service provider? Click or tap here to enter text.

Please provide copies of insurance policies.

13) Does your organization have a separate bank account designated for WIOA funds to facilitate the computation of interest earned? Click or tap here to enter text.

Please provide name of bank and account number

14) Does your organization have written accounting procedures that adequately cover:

- a) Recording of receipts immediately upon receipt? Click or tap here to enter text.
- b) Supervising/observing cash handling procedures? Click or tap here to enter text.
- c) Providing adequate physical security for cash? Click or tap here to enter text.
- d) Posting records timely from initial receipt records? Click or tap here to enter text.
- e) Segregating record keeping and cash handling duties? Click or tap here to enter text.

15) Does your organization have written procedures that adequately cover:

- a. Making payments by pre-numbered checks? Click or tap here to enter text.
- b. Safeguarding blank check supply? Click or tap here to enter text.
- c. Maintaining source documentation for all disbursements? Click or tap here to enter text.

- d. Requiring two signatures on checks? Click or tap here to enter text.
- e. Reconciling bank/trust accounts monthly? Click or tap here to enter text.

16) Are surprise counts of the petty cash conducted periodically and properly documented by your organization? Click or tap here to enter text.

If yes, how frequently? Click or tap here to enter text.

17) Does your organization's payroll system meet the following:

- a) Has each employee (salary and hourly) completed a personnel activity report (PAR) based on time and attendance or their equivalent? Click or tap here to enter text.
- b) Is the PAR based on an after-the-fact determination of efforts? Click or tap here to enter text.
- c) Does the PAR identify efforts spent on project by funding source? Click or tap here to enter text.
- d) Is the PAR signed by
 - i) Participant/staff? Click or tap here to enter text.
 - ii) Supervisor? Click or tap here to enter text.

For governmental entities, the required time effort certifications are prepared.

- e) Are all payees bona-fide staff/participants? Click or tap here to enter text.
- f) Staff/participant paid only by checks? Click or tap here to enter text.

- g) Preparation of payroll entirely separate from and independent of delivery of paychecks? [Click or tap here to enter text.](#)
- h) Retention of payroll withholding forms, including payroll tax reports? [Click or tap here to enter text.](#)

FINANCIAL MANAGEMENT II

- 1) Identify the staff responsible for the following WIOA control (please include name and positions):
 - a) Preparing deposits: Click or tap here to enter text.
 - b) Reconciling the bank account(s): Click or tap here to enter text.
 - c) Reconciling credit cards: Click or tap here to enter text.
 - d) Reconciling petty cash: Click or tap here to enter text.
 - e) Handling petty cash: Click or tap here to enter text.
 - f) Approving cash receipts: Click or tap here to enter text.
 - g) Accounts receivable: Click or tap here to enter text.
 - h) Accounts payable: Click or tap here to enter text.
- 2) Has the Subrecipient undergone significant fiscal staffing changes within the last six months? Click or tap here to enter text.
 - a) If yes, describe the changes: Click or tap here to enter text.
- 3) How does the Subrecipient ensure new fiscal staff are aware of WIOA requirements? Click or tap here to enter text.
- 4) How does the Subrecipient ensure effective control and accountability for checks? Include applicable, whether or not checks are issued internally or externally. Click or tap here to enter text.
 - a) Does the Subrecipient use electronic signatures? Click or tap here to enter text.
 - i) If yes, how are electronic signatures and/ or signature stamps protected? Click or tap here to enter text.
- 5) How does the Subrecipient ensure effective control and accountability for Subrecipient corporate credit cards? Click or tap here to enter text.
- 6) Does the Subrecipient have policies and procedures to ensure effective control and accountability regarding the use of petty cash? Click or tap here to enter text.
 - a) If yes, please provide a copy to the monitor.
 - b) If no, please explain: Click or tap here to enter text.
- 7) How does the Subrecipient ensure effective control and accountability for electronically stored data (e.g., issuing computer passwords, general IT security encryption)? Click or tap here to enter text.
- 8) Does the Subrecipient have policies and/or procedures in place to protect Personally Identifiable Information (PII)? Click or tap here to enter text.
 - a) If yes, do the policies and procedures include protecting information classified as sensitive and confidential? Click or tap here to enter text.

References:

20 CFR 683.220

2 CFR 200.300; 2 CFR 200.303; 2 CFR 200.514 (c)

COST ALLOCATION

- 1) Does the Subrecipient have a federal or county/local Indirect Cost Rate (ICR) that is applied to any WIOA funds? [Click or tap here to enter text.](#)
 - a) If yes,
 - i) When was it approved and by what cognizant agency? [Click or tap here to enter text.](#)
 - ii) Please provide a copy of the ICR approval letter to the monitor. [Click or tap here to enter text.](#)
- 2) If the Subrecipient does not have an ICR, does it allocate indirect cost to the WIOA Program? [Click or tap here to enter text.](#)
 - a) If yes, how are these indirect costs determined? [Click here to enter text.](#)
- 3) Does the Subrecipient use cost pools? [Click or tap here to enter text.](#)
 - a) If no, please explain how the Subrecipient allocates costs that benefit multiple programs. [Click here to enter text.](#)
- 4) Does the Subrecipient have a written cost allocation plan? [Click or tap here to enter text.](#)
 - a) If yes, please provide a copy of the cost allocation plan to the monitor.
- 5) Does the Subrecipient use time studies to allocate employee salaries and overhead? [Click or tap here to enter text.](#)
 - a) If yes, when was the current time study approved and who approved it? [Click here to enter text.](#)

Using the chart below, please identify all cost pools utilized by the Subrecipient for allocating WIOA costs. Include the following information for each pool.

Name of Cost Pool	Funds Allocated through Cost Pool	Types of Costs Allocated	Allocation Basis
Click here to enter text.	Click here to enter text.	Click here to enter text.	Click here to enter text.
Click here to enter text.	Click here to enter text.	Click here to enter text.	Click here to enter text.
Click here to enter text.	Click here to enter text.	Click here to enter text.	Click here to enter text.
Click here to enter text.	Click here to enter text.	Click here to enter text.	Click here to enter text.

References:
2 CFR 200.414; 2 CFR 200.416; 2 CFR Appendix IV-VI
DOL Financial Management TAG Part II, Chapter II-8

WSD 15-15 Allowable Costs

OVERSIGHT & MONITORING OF SUBRECIPIENTS

- 1) Please List the party or agency responsible for the oversight and monitoring of the Subrecipients.
Click or tap here to enter text.
- 2) Has the Subrecipient completed prior and current PY Monitoring? Click or tap here to enter text.
- 3) Does the Subrecipient's monitoring plan or procedures:
 - a) Identify every Subrecipient? Click or tap here to enter text.
 - b) Require annual on-site program, fiscal, and procurement monitoring of its and its Subrecipients programs, services, and activities funded by WIOA? Click or tap here to enter text.
 - c) Follow a standardized review methodology resulting in written reports that record:
 - i) Findings? Click or tap here to enter text.
 - ii) Any needed corrective action? Click or tap here to enter text.
 - iii) Due dates for completion of corrective action? Click or tap here to enter text.
 - d) Require systematic follow-up to ensure corrective action implementation? Click or tap here to enter text.
 - e) Ensure compliance with nondiscrimination and equal opportunity requirements? Click or tap here to enter text.
 - f) Ensure compliance with grievance and complaint policy requirements? Click or tap here to enter text.
 - g) Require that all monitoring and oversight documentation is available for review by federal and state officials? Click or tap here to enter text.
 - h) Require all monitoring records to be retained for three years? Click or tap here to enter text.
 - i) Require that reports and other records involved in litigation, claim, audit, or other action that started before the expiration of the three-year period, must be retained until completion and resolution of all such actions or until the end of the three-year period, whichever is later. Click or tap here to enter text.
- 4) Does the Subrecipient monitoring policies and procedures include the protecting of PII, sensitive, and confidential information? Click or tap here to enter text.
- 5) If the Subrecipient does not have monitoring policies and procedures, how does it ensure its programs and services comply with WIOA provisions and other applicable laws and regulations?
Click or tap here to enter text.

6) Do the Subrecipient’s monitoring tools require the monitor to check for and obtain verification of the following:

	Yes	No
a) Policies and procedures on cost allocation, procurement, financial management systems, audit resolution, etc.?	<input type="checkbox"/>	<input type="checkbox"/>
b) Financial reporting completed timely, accurately and on an accrual basis?	<input type="checkbox"/>	<input type="checkbox"/>
c) Accurate reporting of administration and program costs?	<input type="checkbox"/>	<input type="checkbox"/>
d) Reporting of program income?	<input type="checkbox"/>	<input type="checkbox"/>
e) Supporting documentation for expenses claimed?	<input type="checkbox"/>	<input type="checkbox"/>
f) Sample testing of allocation method (payroll, operating expenses, etc.)?	<input type="checkbox"/>	<input type="checkbox"/>
g) Ensure that Subrecipient’s executive salaries do not exceed limitation?	<input type="checkbox"/>	<input type="checkbox"/>
h) Sample testing of cash drawdowns, including excess cash?	<input type="checkbox"/>	<input type="checkbox"/>
i) Internal controls and separation of duties?	<input type="checkbox"/>	<input type="checkbox"/>
j) Advance funds being held in an interest bearing account?	<input type="checkbox"/>	<input type="checkbox"/>
k) Unallowable costs have not been charged?	<input type="checkbox"/>	<input type="checkbox"/>
l) Subrecipients are monitoring their Subrecipients?	<input type="checkbox"/>	<input type="checkbox"/>
m) Supporting documentation for competitive procurement transactions?	<input type="checkbox"/>	<input type="checkbox"/>
n) Supporting documentation for sole source procurement transactions?	<input type="checkbox"/>	<input type="checkbox"/>
o) The Subrecipients monitoring tool covers all topics listed above?	<input type="checkbox"/>	<input type="checkbox"/>

If **NO** to any of the above, please explain: [Click or tap here to enter text.](#)

7) Does the Subrecipient contract with other Subrecipients? [Click or tap here to enter text.](#)

a) If yes, please explain how the Subrecipients coordinate to jointly establish procedures for monitoring multiple Subrecipient contracts (e.g., how are regional contracts monitored?). [Click or tap here to enter text.](#)

- 8) Through its monitoring process, does the Subrecipient verify that the salary plus bonus (including car allowances, expense accounts, and any other cash benefits not included in the salary reported) of any Subrecipient executive for WIOA does not exceed the \$187,000 established for 2017 under Public Law 109-234? [Click or tap here to enter text.](#)
- a) If any salary exceeds the limit, please identify the Subrecipient executive(s) and the amount(s) exceeded. [Click or tap here to enter text.](#)
 - b) If any salary exceeds the limit, what actions has the Subrecipient taken to address the excess with the Subrecipients(s)? [Click or tap here to enter text.](#)
 - c) How will the Subrecipient ensure that the salary plus bonus (including car allowances, expense accounts, and any other cash benefits not included in the salary reported) of each Subrecipient executive does not exceed the limited established for 2017 under Public Law 109-234? [Click or tap here to enter text.](#)

References:

20 CFR Section 683.410(a)

2 CFR 200.303; 2 CFR 200.330

DOL financial Management TAG, Appendix E

Workforce Investment Act Directive (WIAD) 00-7 Standards for Oversight and Instructions for Substate Monitoring; WSD 17-02 Salary and Bonus Limitations for 2017

SINGLE AUDIT OF SUBRECIPIENTS

- 1) Does the Subrecipient have written single audit resolution policies and procedures? Click or tap here to enter text.
 - a) If no, please explain why not. Click or tap here to enter text.
- 2) Do the Subrecipient's audit resolution and procedures consist of the following three part process:
 - a) Initial Determination? Click or tap here to enter text.
 - b) Informal Resolution Period? Click or tap here to enter text.
 - c) Final Determination? Click or tap here to enter text.
- 3) Does the Subrecipient ensure the audit resolution process is completed within six months after receipt of the Subrecipient audit report? Click or tap here to enter text.
 - a. If no, please explain: Click or tap here to enter text.
- 4) Does the Subrecipient have an audit resolution control log? Click or tap here to enter text.

If not, what does the Subrecipient use to track the audit resolution process? Click or tap here to enter text.

- 5) Does the Subrecipient's audit resolution control log contain the following:

	Yes	No
b. Date of the audit?	<input type="checkbox"/>	<input type="checkbox"/>
c. Period covered by the audit?	<input type="checkbox"/>	<input type="checkbox"/>
d. Date audit was received?	<input type="checkbox"/>	<input type="checkbox"/>
e. The auditor?	<input type="checkbox"/>	<input type="checkbox"/>
f. The questioned costs?	<input type="checkbox"/>	<input type="checkbox"/>
g. The administrative findings?	<input type="checkbox"/>	<input type="checkbox"/>
h. The date of the Initial Determination?	<input type="checkbox"/>	<input type="checkbox"/>
i. The date of the Final determination?	<input type="checkbox"/>	<input type="checkbox"/>
j. Documentation of decisions regarding the disallowed costs and administrative findings?	<input type="checkbox"/>	<input type="checkbox"/>

- 6) Did the Subrecipient establish an audit resolution file to document the disposition of reported questioned cost and corrective actions taken for all findings? Click or tap here to enter text.

7) Does the Subrecipient's audit resolution file(s) contain the following:

	Yes	No
a. Proof of receipt of the Initial Determination Letter by the Subrecipient?	<input type="checkbox"/>	<input type="checkbox"/>
a. The Initial Determination letter which states the timeframes for <i>finding</i> resolution as well as possible sanctions if resolutions are not completed?	<input type="checkbox"/>	<input type="checkbox"/>
b. Sign-in sheet documenting the attendees of the informal resolution meeting?	<input type="checkbox"/>	<input type="checkbox"/>
c. Notes related to the informal resolution?	<input type="checkbox"/>	<input type="checkbox"/>
d. Final Determination and proof of receipt by the Subrecipient?	<input type="checkbox"/>	<input type="checkbox"/>
e. Final audit report?	<input type="checkbox"/>	<input type="checkbox"/>
f. Response to the final audit report?	<input type="checkbox"/>	<input type="checkbox"/>

8) Do the Subrecipient's local level hearing procedures ensure the following:

	Yes	No
k. The hearing is recorded mechanically or by a court reporter?	<input type="checkbox"/>	<input type="checkbox"/>
l. The auditee is given 30 calendar days after the Final Determination is issued to submit a written request for a hearing?	<input type="checkbox"/>	<input type="checkbox"/>
m. The auditee is provided a written notice of the date and site of the hearing at least 10 calendar days prior to the hearing?	<input type="checkbox"/>	<input type="checkbox"/>
n. The auditee is informed of the right to withdraw a hearing request as long as it is in writing?	<input type="checkbox"/>	<input type="checkbox"/>
o. The hearing officer is required to issue a decision within 60 days of the request filing date?	<input type="checkbox"/>	<input type="checkbox"/>
p. The auditee is informed of the right to file an appeal 10 days from receipt of the local hearing officer's adverse decision to the state?	<input type="checkbox"/>	<input type="checkbox"/>
q. The auditee is informed that if a local hearing is not held or the decision is not rendered timely, the auditee has 15 days from the date on which the hearing should have been held to file an appeal with the State?	<input type="checkbox"/>	<input type="checkbox"/>

References:

20 CFR Section 683.200(b); 20 CFR 683.210
 2 CFR Subpart F
 DOL Financial Management TAG Part II, Chapter II-I2
 WIAD 05-16 Audit Requirements; WIAD 01-5 Debt Collection

DEBT COLLECTION

1) The settlement of all debts resulting from fraud malfeasance, misapplication of funds, or other serious violations or illegal acts must be made with cash and be from nonfederal sources. Does the Subrecipient’s debt collection process require funds collected by the Subrecipient in settlement of these debts to be returned to the Compliance Resolution Office immediately upon their receipt?
Click or tap here to enter text.

2) Does the Subrecipient have written debt collection procedures that include:

	Yes	No
a. A process for notifying Subrecipients of the establishment of the debt, their appeal rights, the date that the debt will be considered delinquent, and the sanctions (which may include, but are not limited to, debarment) if the debt is not repaid and the interest rate charged, if any?	<input type="checkbox"/>	<input type="checkbox"/>
a. The requirement that three debt collection letters be sent to the Subrecipient at no less than 30 calendar day intervals?	<input type="checkbox"/>	<input type="checkbox"/>
b. The establishment of an outstanding debt category in the local area’s accounts receivable system?	<input type="checkbox"/>	<input type="checkbox"/>
c. The local area’s standards and specifications for terminating, compromising, and litigating debts?	<input type="checkbox"/>	<input type="checkbox"/>
d. A process for maintaining a permanent record of all debt collection cases and their status?	<input type="checkbox"/>	<input type="checkbox"/>

3) Does the Subrecipient have any WIOA funds in the debt collection process? Click or tap here to enter text.

a) If yes, please have the debt collection file(s) available for review.

b) If no, when did the Subrecipient last use the debt collection process? Click or tap here to enter text.

References:

20 CFR Section 683.200(b); 20 CFR 683.500
DOL Financial Management TAG Part II, Chapter II-12
WIAD 01-5 Debt Collections

MATCHING

- 1) If matching funds/contributions are required by WIOA, has your organization established procedures and controls to ensure that the federal/state funds expended are being matched at the required rate? Click or tap here to enter text.
- 2) Do the matching funds/contributions meet the requirements of the valuation methodology consistent with the applicable federal regulation found in the 2 CFR Part 200? Click or tap here to enter text.
- 3) Are contributions / in-kind services provided by your organization acceptable as match for federal funds? Click or tap here to enter text.
- 4) Are the matching contributions fully documented by your organization? Click or tap here to enter text.

PROCUREMENT – SECTION 2

PROCUREMENT POLICY

- 1) Identify the Subrecipient’s small purchase limit.
- a) Does the Subrecipient’s small purchase limit policy reflect the state limit? [Click or tap here to enter text.](#)
- b) Do the Subrecipient’s written procurement policies and procedures contain the following requirements? If yes, please include the page they can be found on:

	Yes	No	Page
a. A process for resolving disputes, claims, and protests of award.	<input type="checkbox"/>	<input type="checkbox"/>	
a. A code of conduct for employees who conduct procurements, including criteria regarding conflict of interest and organizational conflict of interest.	<input type="checkbox"/>	<input type="checkbox"/>	
b. The avoidance of purchasing unnecessary or duplicate items.	<input type="checkbox"/>	<input type="checkbox"/>	
c. An analysis of lease vs. purchase options to determine the most “economical and practical” procurement.	<input type="checkbox"/>	<input type="checkbox"/>	
d. Different types of procurement including when and how to use them.	<input type="checkbox"/>	<input type="checkbox"/>	
e. Requirements for a price or cost analysis.	<input type="checkbox"/>	<input type="checkbox"/>	
f. Limited conditions under which sole source procurement may occur.	<input type="checkbox"/>	<input type="checkbox"/>	

References:
WSD 12-10 Procurement
DOL Financial Management TAG Part II, Chapter II-10

METHODS OF PROCUREMENT

- 1) Has the Subrecipient updated its procurement policies and procedures to include micro-purchase?
Click or tap here to enter text.

- 2) Do you currently have any Subrecipients that are for-profit organizations? Click or tap here to enter text.
 - a) If yes, how was the profit negotiated (include what elements were considered to determine the profit percentage)?Click or tap here to enter text.

- 3) Do you have, or are you currently soliciting Pay-for-Performance contract(s)? Click or tap here to enter text.
 - a) If yes, please provide a list and copies of the executed contract(s) to the monitor.
 - b) What was the basis for using a Pay-for-Performance contract instead of another procurement method? Click here to enter text.

References:

WIOA Section 134 (c) (3) (F); WIOA Section 134 (c) (3) (G)
20 CFR 683.500; 20 CFR 683.510; 20 CFR 683.540
2 CFR 200.320 (a); 2 CFR 200.300 (b); 2 CFR 200.319 (a)
DOL Financial Management TAG Part II, Chapter II-10
WSD 12-10 Procurement

PROPERTY MANAGEMENT

- 1) Does the Subrecipient maintain property and equipment records (equipment means tangible, nonexpendable, personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit; this includes information technology systems, computing devices, software and services) that include the following data:

	Yes	No
a. Description	<input type="checkbox"/>	<input type="checkbox"/>
a. Serial number	<input type="checkbox"/>	<input type="checkbox"/>
b. Funding source	<input type="checkbox"/>	<input type="checkbox"/>
c. Title holder	<input type="checkbox"/>	<input type="checkbox"/>
d. Percentage of Federal participation	<input type="checkbox"/>	<input type="checkbox"/>
e. Acquisition date	<input type="checkbox"/>	<input type="checkbox"/>
f. Acquisition cost	<input type="checkbox"/>	<input type="checkbox"/>
g. Location of equipment	<input type="checkbox"/>	<input type="checkbox"/>
h. Use and condition of equipment	<input type="checkbox"/>	<input type="checkbox"/>
i. Ultimate disposition date	<input type="checkbox"/>	<input type="checkbox"/>

- 2) At least once every two years, is a physical inventory of equipment conducted and are the results reconciled with the property records? [Click or tap here to enter text.](#)
a) If yes, when was the last physical inventory conducted? [Click or tap here to enter text.](#)
- 3) Does the Subrecipient have a control system in place to safeguard equipment from loss, damage, or theft? [Click or tap here to enter text.](#)
a) If yes, please describe the Subrecipient's policies and procedures regarding equipment safeguards: [Click or tap here to enter text.](#)
- 4) Does the Subrecipient have a property disposition policy consistent with Federal regulations? [Click or tap here to enter text.](#)
a) If yes, please describe the Subrecipient's property disposition policies and procedures. [Click or tap here to enter text.](#)
b) If yes, was prior approval obtained? [Click or tap here to enter text.](#)
i) If yes, please provide a copy of the approval to the monitor.
ii) If no, please explain. [Click here to enter text.](#)
- 5) What is the Subrecipient's approval process for Subrecipient purchases with a \$5,000 or more per unit cost? [Click or tap here to enter text.](#)

- 6) What actions does the Subrecipient take when Subrecipients do not obtain prior approval? Click or tap here to enter text.
- 7) How does the Subrecipient maintain effective control over supplies (supplies are all tangible personal property other than equipment) to ensure that the supplies are adequately safeguarded and used solely for authorized purposes? Additionally, please describe the Subrecipient's process for checking-out property such as laptops, projectors, etc. Click or tap here to enter text.
- 8) In the last year, has the Subrecipient faced a staff/funding reduction or other situations leading to unused space (idle capacity or idle facilities)? Click or tap here to enter text.
 - a) If yes, please identify the space and describe the actions taken to address this unused space (include the square footage involved and how long the space has been idle). Please have supporting documents available for review. Click or tap here to enter text.
- 9) How does the Subrecipient ensure that its Subrecipients address issues of unused space (idle capacity or idle facilities)? Click or tap here to enter text.

References:

WIOA Section 170; WIOA Section 184; WIOA Section 192; WIOA Section 194
DOL Training and Employment Guidance Letter (TEGL) 3-07
2 CFR 200.310-316
20 CFR 683.200
29 CFR Part 97; 29 CFR Part 95
DOL financial Management TAG, Part II, Chapter II-11
WSD 16-05; WSD 16-10